IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

CENTRAL EXCISE APPEAL NO.16 OF 2006

M/s.Lupin Laboratories Ltd. .. Appellant
v/s.
The Commissioner of Central Excise,
Mumbai II Commissionerate, Mumbai .. Respondent

Mr.M.H.Patil with Ms.Aparna Hirandagi for the appellant.

CORAM : R.M. LODHA &
J.P.DEVADHAR, JJ.

DATED : 14TH MARCH, 2006.

P.C.

Heard.

2. The appellant could not establish that the money deposited by it under protest was in the capacity as `manufacturer'. The appellant could take benefit of the legal position of non-applicability of the limitation of six months to the claim for refund only if it satisfied that the amount was deposited by it as `manufacturer' under protest which it failed. Admittedly, the duty was deposited on 16.2.1991. The application for refund under section 11B was made on 4.6.1993. The application is, apparently, time barred.

3. No substantial question of law arises in this appeal. Appeal is dismissed in limine.

(R.M.LODHA, J.)

(J.P.DEVADHAR, J.)